

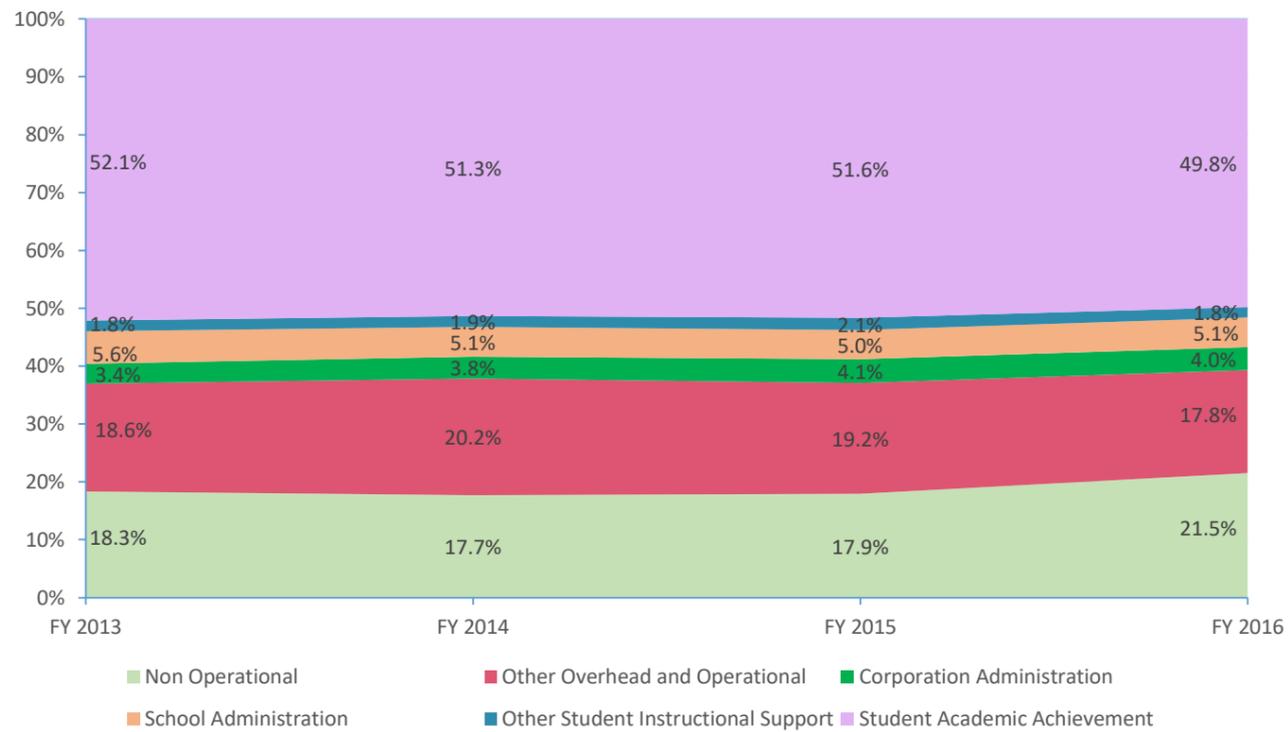
School Corporation Expenditures by Account
Biannual Financial Report Data
Fairfield Community Schools (2155)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,271,976	46.8%	\$9,905,030	50.2%	\$10,136,130	52.1%	\$10,470,468	51.3%	\$10,366,355	51.6%	\$10,845,835	49.8%
Student Instructional Support	\$1,146,734	5.8%	\$1,304,533	6.6%	\$1,453,503	7.5%	\$1,432,964	7.0%	\$1,436,534	7.2%	\$1,507,162	6.9%
Total	\$10,418,710	52.6%	\$11,209,563	56.8%	\$11,589,633	59.6%	\$11,903,432	58.4%	\$11,802,888	58.8%	\$12,352,996	56.7%

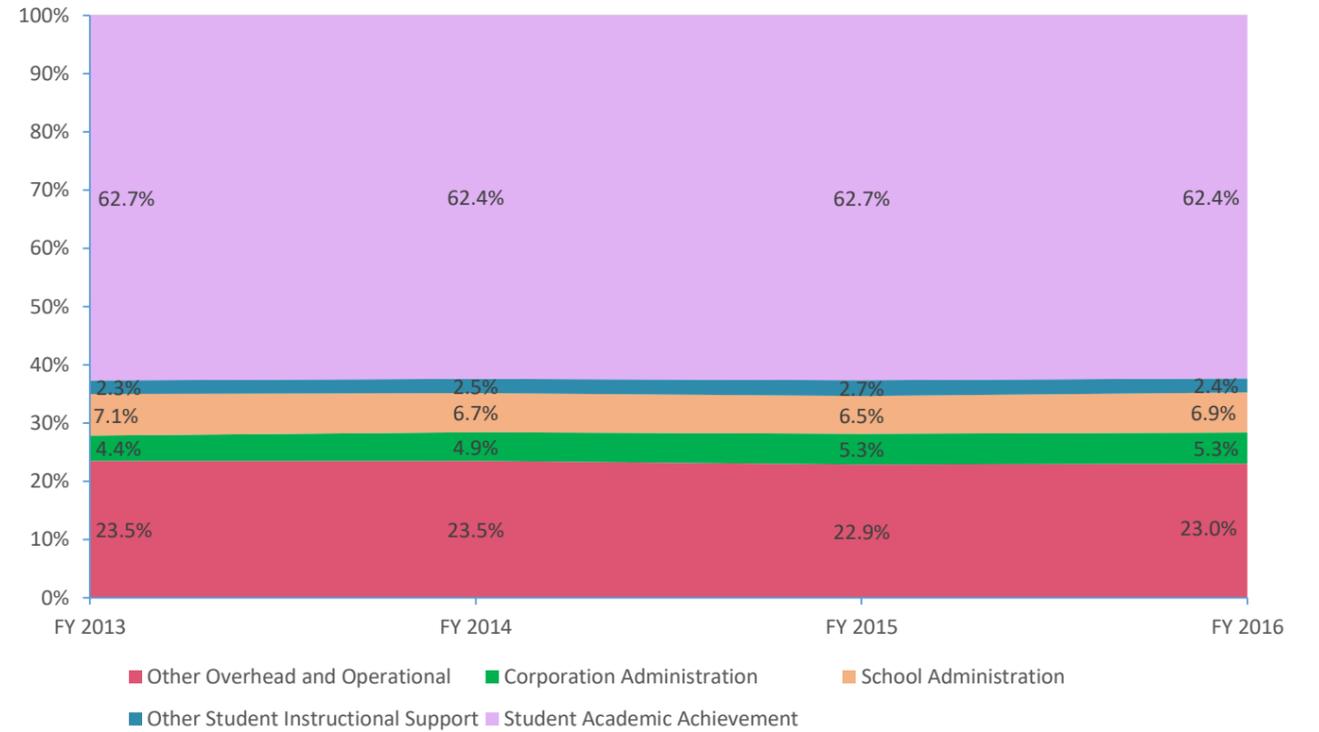
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,813,486	19.3%	\$4,325,339	21.9%	\$4,292,141	22.1%	\$4,883,963	23.9%	\$4,669,543	23.3%	\$4,739,994	21.8%
Non Operational	\$5,563,982	28.1%	\$4,190,919	21.2%	\$3,568,385	18.3%	\$3,610,637	17.7%	\$3,602,225	17.9%	\$4,688,326	21.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,377,467	47.4%	\$8,516,258	43.2%	\$7,860,526	40.4%	\$8,494,600	41.6%	\$8,271,768	41.2%	\$9,428,320	43.3%

Grand Total	\$19,796,177		\$19,725,821		\$19,450,158		\$20,398,032		\$20,074,656		\$21,781,317	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Fairfield Community Schools (2155)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$417,722	\$432,014	NA	NA	3.4%
11100	Regular Programs	Elementary	\$3,537,545	\$4,533,241	\$3,782,970	\$4,056,331	14.7%	-10.5%	7.2%
11300	Regular Programs	High School	\$2,144,538	\$2,959,887	\$2,773,887	\$2,754,048	28.4%	-7.0%	-0.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$23,386	\$640	\$658	NA	-97.2%	2.8%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$12,181	\$23,877	\$63,551	\$66,154	443.1%	177.1%	4.1%
11410	Regular Programs	Vocational Education - Agriculture A	\$52,144	\$70,977	\$72,925	\$81,292	55.9%	14.5%	11.5%
11440	Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$0	\$1,650	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$118,389	\$142,628	\$119,363	\$126,526	6.9%	-11.3%	6.0%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$0	\$103,167	\$123,390	NA	NA	19.6%
11520	Regular Programs	Vocational Education - Area School Participation	\$147,855	\$180,666	\$184,349	\$197,520	33.6%	9.3%	7.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$18,404	\$0	\$0	\$0	-100.0%	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$27,730	\$44,841	\$32,966	\$37,440	35.0%	-16.5%	13.6%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$148,638	\$157,093	\$221,557	\$135,321	-9.0%	-13.9%	-38.9%
12350	Special Programs	Physical Impairment - Homebound	\$6,493	\$6,297	\$3,567	\$3,115	-52.0%	-50.5%	-12.7%
12610	Special Programs	Learning Disability	\$192,312	\$346,478	\$517,924	\$472,323	145.6%	36.3%	-8.8%
12710	Special Programs	Equal Opportunity At Risk	\$185,576	\$264,925	\$219,335	\$243,179	31.0%	-8.2%	10.9%
12900	Special Programs	Other Special Programs	\$4,731	\$424	\$8,514	\$2,931	-38.0%	591.3%	-65.6%
14100	Summer School Programs	Elementary	\$0	\$0	\$15,349	\$20,191	NA	NA	31.5%
14300	Summer School Programs	High School	\$32,560	\$80,255	\$22,911	\$26,698	-18.0%	-66.7%	16.5%
16100	Remediation	Remediation Testing	\$44,897	\$41,257	\$75,204	\$54,868	22.2%	33.0%	-27.0%
16200	Remediation	Preventive Remediation	\$54,496	\$10,189	\$0	\$0	-100.0%	-100.0%	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$2,200	\$1,600	\$691	\$25,227	1046.7%	1476.7%	3552.1%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$133,880	\$449,737	\$781,097	\$573,214	328.2%	27.5%	-26.6%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$4,846	\$9,500	\$7,480	\$7,869	62.4%	-17.2%	5.2%
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$17,448	\$12,422	\$0	\$0	-100.0%	-100.0%	NA
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$0	\$255	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$51,593	\$203,967	NA	NA	295.3%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$36,860	\$16,554	NA	NA	-55.1%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$10,595	\$11,840	\$25,403	\$51,285	384.0%	333.2%	101.9%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$24,328	\$42	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$102,272	\$136,757	\$117,666	\$129,646	26.8%	-5.2%	10.2%
22230	Instruction	Library/Media Services - Audiovisual	\$13,775	\$6,459	\$4,254	\$5,395	-60.8%	-16.5%	26.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$32,921	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$64,751	\$231,483	\$576,638	\$767,807	1085.8%	231.7%	33.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$160	\$665	NA	NA	315.6%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$140,664	\$158,771	\$128,612	\$228,302	62.3%	43.8%	77.5%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$392,105	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$7,668,275	\$9,905,030	\$10,366,355	\$10,845,835	41.4%	9.5%	4.6%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$2,107	\$0	\$0	\$0	-100.0%	NA	NA
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$9,320	\$5,970	\$0	\$0	-100.0%	-100.0%	NA
21220	Students	Guidance Services - Counseling Services	\$62,161	\$75,516	\$180,659	\$131,921	112.2%	74.7%	-27.0%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$0	\$0	\$7,641	NA	NA	NA
21320	Students	Health Services - Medical Services	\$5,096	\$5,494	\$3,508	\$5,359	5.1%	-2.5%	52.8%
21340	Students	Health Services - Nurse Services	\$103,474	\$139,871	\$154,372	\$155,403	50.2%	11.1%	0.7%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$60,939	\$83,996	\$86,381	\$91,049	49.4%	8.4%	5.4%
24100	School Administration	Office of The Principal	\$687,501	\$993,686	\$1,011,614	\$1,115,789	62.3%	12.3%	10.3%
Student Instructional Support Total			\$930,597	\$1,304,533	\$1,436,534	\$1,507,162	62.0%	15.5%	4.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$11,308	\$14,772	\$13,984	\$11,932	5.5%	-19.2%	-14.7%
23120	General Administration	Board of Education - Service Area Assistants	\$52,053	\$76,956	\$68,718	\$74,329	42.8%	-3.4%	8.2%

School Corporation Expenditures by Account
Biannual Financial Report Data
Fairfield Community Schools (2155)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
23150	General Administration	Board of Education - Legal Services	\$24,153	\$7,202	\$15,575	\$24,914	3.2%	245.9%	60.0%
23160	General Administration	Board of Education - Promotion Expenses	\$2,357	\$2,318	\$1,923	\$1,962	-16.8%	-15.4%	2.0%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$120,807	\$189,121	\$198,541	NA	64.3%	5.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$220,766	\$293,969	\$333,669	\$356,190	61.3%	21.2%	6.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$4,932	\$5,825	\$6,877	\$7,043	42.8%	20.9%	2.4%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$120,799	\$112,831	\$121,442	\$121,626	0.7%	7.8%	0.2%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$67,567	\$0	\$0	NA	-100.0%	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$2,831	\$1,355	\$1,291	\$2,916	3.0%	115.2%	125.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,736	\$5,332	\$5,513	\$1,458	-16.0%	-72.6%	-73.5%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$6,795	\$7,515	NA	NA	10.6%
25300	Central Services	Printing, Pub., and Duplicating Services	\$15,014	\$19,561	\$8,773	\$11,073	-26.3%	-43.4%	26.2%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$15,980	\$19,150	NA	NA	19.8%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$500	\$750	NA	NA	50.0%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$6,887	\$210	NA	NA	-96.9%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,289	\$24,048	\$27,163	\$25,494	1877.2%	6.0%	-6.1%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$19,800	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,298,369	\$1,378,494	\$1,484,421	\$1,516,308	16.8%	10.0%	2.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$11,768	\$20,116	\$12,748	\$7,003	-40.5%	-65.2%	-45.1%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$85,953	\$165,733	\$243,030	\$254,340	195.9%	53.5%	4.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,900	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	\$25,734	\$2,014	NA	NA	-92.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$123,229	\$110,426	\$116,651	\$128,558	4.3%	16.4%	10.2%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$20,088	\$40,863	\$59,440	NA	195.9%	45.5%
27010	Student Transportation	Service Area Direction	\$106,745	\$171,092	\$121,860	\$144,765	35.6%	-15.4%	18.8%
27100	Student Transportation	Vehicle Operation	\$323,826	\$412,300	\$484,162	\$501,122	54.8%	21.5%	3.5%
27200	Student Transportation	Monitoring Services	\$200	\$408	\$114	\$0	-100.0%	-100.0%	-100.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$178,899	\$255,479	\$248,132	\$248,242	38.8%	-2.8%	0.0%
27400	Student Transportation	Purchase of School Buses	\$175,528	\$248,286	\$189,007	\$94,364	-46.2%	-62.0%	-50.1%
27500	Student Transportation	Insurance on Buses	\$27,560	\$26,451	\$25,990	\$27,114	-1.6%	2.5%	4.3%
27700	Student Transportation	Contracted Transportation Services	\$81,328	\$71,890	\$40,534	\$40,704	-50.0%	-43.4%	0.4%
27900	Student Transportation	Other Student Transportation Services	\$1,595	\$6,489	\$3,693	\$11,801	639.6%	81.8%	219.5%
27910	Student Transportation	Bus Driver Training	\$0	\$545	\$612	\$1,795	NA	229.4%	193.2%
31100	Food Services Operations	Service Area Direction	\$18,173	\$26,784	\$43,359	\$37,328	105.4%	39.4%	-13.9%
31200	Food Services Operations	Food Preparation and Dispensing	\$502,190	\$633,578	\$731,703	\$772,005	53.7%	21.8%	5.5%
31900	Food Services Operations	Other Food Services	\$13,656	\$24,637	\$32,716	\$27,987	104.9%	13.6%	-14.5%
Overhead and Operational Total			\$3,429,957	\$4,325,339	\$4,669,543	\$4,739,994	38.2%	9.6%	1.5%
Non Operational									
33200	Category not Specified	Community Recreation	\$8,039	\$2,487	\$2,574	\$17,792	121.3%	615.5%	591.2%
33400	Category not Specified	Athletic Coaches	\$144,526	\$217,422	\$198,533	\$197,539	36.7%	-9.1%	-0.5%
33600	Category not Specified	Nonpublic School Pupil Services	\$3,710	\$4,050	\$4,746	\$7,183	93.6%	77.4%	51.3%
33990	Other Community Services	Other	\$1,357	\$1,894	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$40,709	\$86,816	\$44,017	\$187,119	359.6%	115.5%	325.1%
43000	Category not Specified	Professional Services	\$99,687	\$23,067	\$23,655	\$31,092	-68.8%	34.8%	31.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$1,427,583	\$377,421	\$343,559	\$789,459	-44.7%	109.2%	129.8%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$9,743	\$0	\$27,598	\$23,002	136.1%	NA	-16.7%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$83,554	\$153,442	\$167,864	\$147,759	76.8%	-3.7%	-12.0%
46000	Category not Specified	Purchase of Moveable Equipment	\$92	\$89	\$103	\$53	-42.9%	-40.6%	-48.9%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$603,447	\$124,927	\$116,287	\$176,275	-70.8%	41.1%	51.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$1,290	\$40	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$0	\$110,000	\$230,000	NA	NA	109.1%
52100	Interest on Debt	Bonds	\$0	\$0	\$9,788	\$7,053	NA	NA	-27.9%
52200	Interest on Debt	Temporary Loans	\$0	\$34,265	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$3,103,500	\$1,765,000	\$1,492,500	\$1,517,500	-51.1%	-14.0%	1.7%
53150	Lease Rental	Buildings-Interest	\$0	\$1,400,000	\$1,061,000	\$1,356,500	NA	-3.1%	27.9%

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Fairfield Community Schools (2155)

Account					Percent Change					
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016			
Non Operational Total				\$5,527,238	\$4,190,919	\$3,602,225	\$4,688,326	-15.2%	11.9%	30.2%
Prorated by Fund										
26491 - SAA	NA	PERF - 2007 Account Code	\$110,869	\$0	\$0	\$0	NA	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$13,912	\$0	\$0	\$0	NA	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$64,184	\$0	\$0	\$0	NA	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,364	\$0	\$0	\$0	NA	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$475,664	\$0	\$0	\$0	NA	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$64,868	\$0	\$0	\$0	NA	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$110,728	\$0	\$0	\$0	NA	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$11,009	\$0	\$0	\$0	NA	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$23,382	\$0	\$0	\$0	NA	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$3,463	\$0	\$0	\$0	NA	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$3,593	\$0	\$0	\$0	NA	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$615	\$0	\$0	\$0	NA	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$811,629	\$0	\$0	\$0	NA	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$110,405	\$0	\$0	\$0	NA	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$181,760	\$0	\$0	\$0	NA	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$18,675	\$0	\$0	\$0	NA	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$9,280	\$0	\$0	\$0	NA	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$1,305	\$0	\$0	\$0	NA	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,146	\$0	\$0	\$0	NA	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$214	\$0	\$0	\$0	NA	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$172,877	\$0	\$0	\$0	NA	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$22,184	\$0	\$0	\$0	NA	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$22,117	\$0	\$0	\$0	NA	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$3,867	\$0	\$0	\$0	NA	NA	NA	NA
Prorated by Fund Total				\$2,240,110	\$0	\$0	\$0	NA	NA	NA